

EXHIBIT K

Date: Fri Mar 24 22:10:02 PST 2006
Sender: "Shelley" <shelleysouza@fnsouza.info>
To: <ymehta@christies.com>
CC: franky@hph.org.uk , greener@fgclaw.com
Subject: F.N. Souza, lot #116
Attach:
Delivery
ConfirmationDelivery Unconfirmed
Status:

Dear Yamini,

Further to our meeting today, I am writing to confirm that, in the opinion of the Estate of F.N. Souza, lot #116 in the forthcoming March 30, 2006 sale at Christies in New York, which is attributed to Souza, was not made by him.

As we discussed in front of the painting, the line, brushwork, composition, use of colour, and signature are not consistent with his work; which, while these elements varied over the 60 years he produced art, always remained recognizably and distinctly "Souza." This fact was highlighted by surrounding paintings in the gallery, made by my father, spanning some 40 years: all of them demonstrated the consistency of image making I'm referring to.

At this time, we must request that lot #116 be withdrawn from the auction. If you choose to auction the work, potential buyers must be notified before its purchase that the estate will not authenticate this work.

I will bring a letter to Christies tomorrow afternoon, which contains the above information; so that Christies will have a copy of this text, with my handwritten signature on behalf of the Estate, on record.

A copy of this email has been sent to Francesca Souza and to Jeffrey S. Greener, the Estate's attorney.

Sincerely,

Shelley Souza
Administrator for the Estate of F.N. Souza
P.O. Box 231015
New York, NY 10023
212-874-1343
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